

**REGISTERED COMPANY NUMBER: CS001542 (Scotland)**

**REGISTERED CHARITY NUMBER: SC045029**

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 August 2024

for

Friendly Access

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for the Year Ended 31 August 2024

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Friendly Access

Report of the Trustees  
for the Year Ended 31 August 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

**Aims:** To advance the education of both service providers and service users to create greater, better understanding and acceptance of individuals with hidden disabilities. To advance human rights, conflict resolution or reconciliation and eradicate discrimination for individuals with hidden disabilities, and the promotion of equality and diversity.

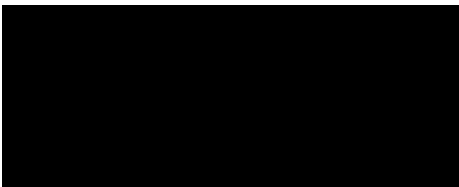
**What we do:** Collaborative research and development to improve accessibility and tackle isolation and poverty through education and technology. Sports development programmes which include surfing and swimming.

**Who our work is aimed at:** Children, young people, adults affected by disability and conditions, who may feel excluded in accessing daily routines and activities within our communities.

## **Structure and Governance**

Friendly Access is a Scottish Charitable Incorporated Organisation (SCIO), registered charity number SC045029, formed on 4 August 2014. The purposes and administration of the SCIO are set out in its constitution.

The Trustees who are members of the management committee and who served during the year were:



The Charity Trustees are also the organisation's only members and comprise the organisation's Board. Trustees are elected at the AGM which is held annually. Under the constitution there must be a minimum of three and a maximum of seven elected trustees.

Trustees are recruited and appointed during the year having regard to the skills available and required. The majority of the Board have lived experience of disability and/or conditions.

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that the systems are in place to mitigate exposure to the major risks.

The Trustees are responsible for the strategic direction and governance of the organisation, whilst day to day running is delegated to the executive team.

## **Friendly Access – achievements and performance**

The achievements for the 2023/24 period have once again demonstrated progress. Our efforts are primarily directed towards supporting individuals and families who may feel excluded within our society, and we have strived to provide life-changing opportunities, ensuring that our services continue to expand. At the same time, we have maintained focus on securing and managing funding streams to ensure the continuity and sustainability of our programs.

## **SurfABLE & SwimABLE Projects**

### **SurfABLE Scotland**

Since its introduction in 2017, SurfABLE Scotland has emerged as a trailblazer in the realms of inclusive and adaptive surf therapy, profoundly transforming lives. Based along the Moray Firth and as the first organisation of its kind in Scotland; notably makes us the most northerly in the world, SurfABLE Scotland

Report of the Trustees  
for the Year Ended 31 August 2024

has dedicated itself to dismantling the societal barriers that exclude individuals with disabilities from the surfing community.

At the heart of our mission is a commitment to the neurodiverse community and all those who have been marginalised by physical or neurological conditions. By advocating for and implementing an inclusive approach to surf therapy, we ensure that everyone, regardless of their ability, can experience the joy and therapeutic benefits of surfing. This philosophy not only supports our surfers to overcome the waves but also the unnecessary obstacles placed by society, fostering a more inclusive environment where everyone has the opportunity to thrive.

During this period, we continued, working in partnership with our governing body, The Scottish Surfing Federation (SSF), and Inclusive Surfing Scotland (a new start charity formed to support adaptive surfing based in Edinburgh) in supporting Scotland's return in the 2023 World Para Surf Championships, Huntington Beach (Surf City), California (November), hosted by The International Surfing Association for the second year running. Huge appreciation to The Colin Weir Charitable Foundation, Gleaner Ltd, Ross-shire Engineering (RSE), and many other donations kindly received to fund this trans-Atlantic trip. Two athletes, [REDACTED] (aged just 11) and champion and SurfABLE Scotland's Ambassador, [REDACTED], represented Scotland in the Prone 2 Class division with Karen achieving a semi-final place. In just 2 years, Scotland has now proudly produced 2 semi-finalists and we cannot be prouder of the hard work and dedication of both [REDACTED] with their achievements alongside a newly established Para Surf Committee within our governing body (SSF) to further support the growth of para surf athletes representing Scotland. September 2023, supported by Ross-shire Engineering (RSE), the first Scottish National Para Surf Championships facilitated by The SSF took place at Dunnet Beach, Thurso.

2024 saw a new format with our continual learning from previous years in the way our sessions are delivered, further enhancing our person-centred approach to best suit individuals, groups, staff and volunteers. Our numbers continue to grow, and we noted a significant increase in group enquiries. To date, we proudly state that no one individual has been turned away as a result of their disability or condition, and we remain in an advantageous position thanks to the dedication of our staff and volunteers with their passion to support and assist others.

### SwimABLE Scotland

In collaboration with Active Schools Moray (Forres & Lossiemouth ASG), with thanks to continued funding from The Newbold Trust for our Forres area delivery, and to Forres and Lossiemouth Pools, we continue to offer both swimming and surfboard skill sessions (FREE of charge) in the pool where we deliver a balance between individualised and group integration learning. It is evident that the adaptability, patience, and person-centred approach embedded within our program are all key factors contributing to the meaningful progress of our young learners.

Our observations from the varying progression rates and the challenge of short to medium-term assessments highlight the value and importance of teaching diverse learner groups. The emphasis on long-term development and maintaining consistency in teaching and session formats continue to be a successful strategy in fostering significant growth over time.

To see the transformation of our young learners from initial apprehension towards water, i.e., unable to place their face in the water or swim without aids, to developing a genuine interest in swimming as a skill and sport, illustrates the profound impact of these sessions. This evolution not only marks their physical skill development but also signifies a boost in their confidence and independence. Our initiative not only teaches swimming, but it also imparts life lessons in resilience, adaptability, and perseverance

## Friendly Access

### Report of the Trustees for the Year Ended 31 August 2024

In prioritising the individual needs and pace of learning for each child, it is heartening to witness the positive impact created by a nurturing environment that celebrates every small victory and milestone in their journey towards becoming independent swimmers. Forres and Lossiemouth Swimming Pools, we have continued to run sessions for ASN children matching our criteria of disability, condition, and behavioural issues. Each child is referred by each school - or parent when home schooled, with consent obtained through a parent, carer, or guardian. Sessions run every Thursday during school term/time. We continue to support and provide structured lessons to over 60 children with disabilities/conditions, on a continual basis.

### **Surf Therapy Centre and Changing Facility**

Described as a leading example of national best practice by Changing Places Toilets UK, our proposal for Scotland's first surf therapy centre still remains at the forefront and by no means forgotten. This final barrier, will be a game changer to best support our delivery for all involved, giving dignity and improved independence for our sport adventurers. We are, as always, fully committed to this 'work in progress' as we strive forward to getting the facility across the line to provide support, dignity, and improved independence to people wishing to access surf therapy and our stunning costal environment at Lossiemouth East Beach.

### **Funding**

After being selected as the chosen charity by Moray Business Women (MBW), in December 2022, we celebrated the end this wonderful partnership by the end of 2023, with a total fundraising achievement of £20,300.00. A huge thanks to all involved for their incredible support shown throughout the year.

As part of DC Thomson celebrating 275 years of The Press and Journal, SurfABLE Scotland Project was chosen as one of 5 selected charities by a readers' vote. Numerous fundraising events are to be held thanks to the efforts of the hugely talented P&J team, firstly with a presentation cheque of £10,000.00 The final cheque presentation will be announced towards the end of 2024.

### **Awards**

**Shortlisted:** Moray & Banffshire Heros, Friendly Access (SurfABLE Scotland Project) 'Charitable Organisation'(Feb 2024)

**Winner:** Active Schools & Community Sport Team Awards (Moray), Friendly Access (SwimABLE Scotland Project) 'Sport/Community Project of the Year' (Jun 2024)

### **Measuring our Impact**

As always, we continue to closely monitor our services delivered to achieve successful outcomes and quality assurance. Reporting is frequent and ongoing, with any changes being made based upon feedback from those benefitting of our delivery and produced via our website and social media feeds.

### **Donated Services**

The Charity is wholly dependent on the efforts provided by volunteers. It is not practical to quantify this.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Friendly Access is a Scottish Charitable Incorporated Organisation (SCIO), registered charity number SC045029, formed on 4 August 2014. The purposes and administration of the SCIO are set out in its constitution.

### **Recruitment and appointment of new trustees**

The Charity Trustees are also the organisation's only members and comprise the organisation's Board. Trustees are elected at the AGM which is held annually. Under the constitution there must be a minimum of three and a maximum of seven elected trustees.

Trustees are recruited and appointed during the year having regard to the skills available and required. The majority of the Board have lived experience of disability and/or conditions.

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that the systems are in place to mitigate exposure to the major risks.

The Trustees are responsible for the strategic direction and governance of the organisation, whilst day to day running is delegated to the executive team.

Friendly Access

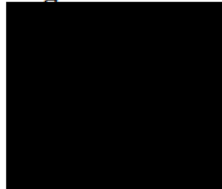
Report of the Trustees  
for the Year Ended 31 August 2024

## REFERENCE AND ADMINISTRATIVE DETAILS

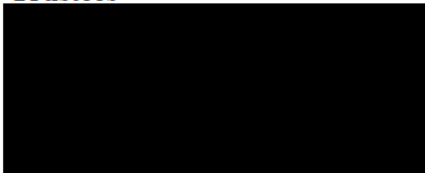
**Registered Company number**  
CS001542 (Scotland)

**Registered Charity number**  
SC045029

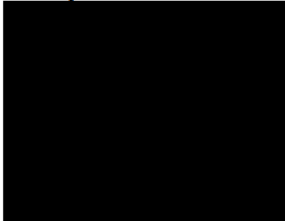
**Registered office**



**Trustees**



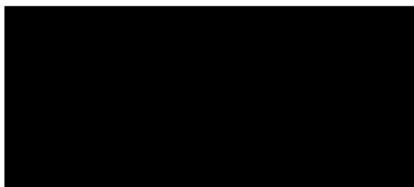
**Independent Examiner**



**Bankers**

The Co-Operative Bank Plc  
PO Box 600  
Delf House  
Skelmersdale  
WN8 6GF

Approved by order of the board of trustees on 30<sup>th</sup> May 2025 and signed on its behalf by:



**Independent examiner's report to the trustees of Friendly Access ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

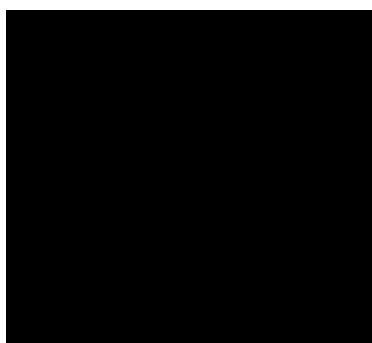
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



30th May 2025

Statement of Financial Activities  
for the Year Ended 31 August 2024

		Unrestricted	Restricted	2024	2023
		funds	funds	Total	Total
		£	£	funds	funds
	Notes			£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		37,400	35,518	72,918	39,381
Other trading activities	2	6,230	-	6,230	13,720
Total		<u>43,629</u>	<u>35,518</u>	<u>79,147</u>	<u>53,101</u>
<b>EXPENDITURE ON</b>					
Raising funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>65</u>
<b>Charitable activities</b>					
SurfABLE and SwimABLE		43,432	26,229	69,661	42,750
Other		<u>4,424</u>	<u>-</u>	<u>4,424</u>	<u>4,767</u>
Total		<u>47,856</u>	<u>26,229</u>	<u>74,085</u>	<u>47,517</u>
<b>NET INCOME/(EXPENDITURE)</b>					
		(4,226)	9,288	5,062	5,519
Transfers between funds	9	<u>(4,739)</u>	<u>4,739</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(8,965)</u>	<u>14,027</u>	<u>5,062</u>	<u>5,519</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>57,277</u>	<u>-</u>	<u>57,277</u>	<u>51,758</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>48,312</u></u>	<u><u>14,027</u></u>	<u><u>62,339</u></u>	<u><u>57,277</u></u>

**BALANCE SHEET 30th April**

		<b>2024</b>	<b>2023</b>
		<b>Total</b>	<b>Total</b>
	<b>Notes</b>	<b>funds</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	6	38,110	44,558
<b>CURRENT ASSETS</b>			
Debtors	7	1,010	-
Cash at bank		24,085	15,595
		<u>25,095</u>	<u>15,595</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(867)	(2,876)
<b>NET CURRENT ASSETS</b>		<u>24,229</u>	<u>12,719</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>62,339</u>	<u>57,277</u>
<b>NET ASSETS</b>		<u>62,339</u>	<u>57,277</u>
<b>FUNDS</b>	9		
Unrestricted funds		48,312	57,277
Restricted funds		14,027	-
<b>TOTAL FUNDS</b>		<u>62,339</u>	<u>57,277</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

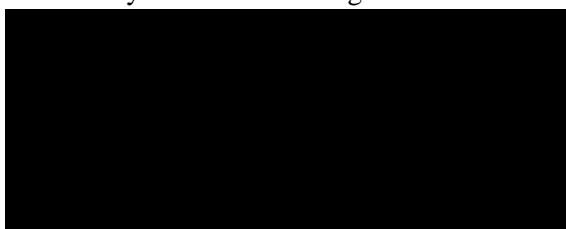
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30<sup>th</sup> May 2025 and were signed on its behalf by:



The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2 OTHER TRADING ACTIVITIES

	2024 £	2023 £
Surf Lessons Sea	<u>6,230</u>	<u>13,720</u>

## 3 NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	<u>11,892</u>	<u>4,767</u>

## 4 Trustees' remuneration

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

## 5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31st August 2023	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	29,410	9,971	39,381
Other trading activities	<u>13,720</u>	<u>-</u>	<u>13,720</u>
<b>Total</b>	<u>43,130</u>	<u>9,971</u>	<u>53,101</u>
<b>EXPENDITURE ON</b>			
Raising funds	<u>65</u>	<u>-</u>	<u>65</u>
<b>Charitable activities</b>			
SurfABLE and SwimABLE	32,779	9,971	42,750
Other	<u>4,767</u>	<u>-</u>	<u>4,767</u>
<b>Total</b>	<u>37,546</u>	<u>9,971</u>	<u>47,517</u>
<b>NET INCOME/(EXPENDITURE)</b>	5,519	-	5,519
<b>Transfers between funds</b>	<u>31,043</u>	<u>(31,043)</u>	<u>-</u>
<b>Net movement in funds</b>	36,562	(31,043)	5,519
Total funds brought forward	<u>20,715</u>	<u>31,043</u>	<u>51,758</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>57,277</u>	<u>-</u>	<u>57,277</u>

## 6 TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures & fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 September 2023	23,292	5,684	43,032	72,008
Additions	5,123	321	-	5,444
At 31 August 2024	28,415	6,005	43,032	77,452
<b>DEPRECIATION</b>				
At 1 September 2023	14,249	5,684	7,517	27,450
Charge for year	3,000	13	8,879	11,892
At 31 August 2024	17,249	5,697	16,396	39,342
<b>NET BOOK VALUE</b>				
At 31 August 2024	11,167	308	26,636	38,110
At 31 August 2023	9,043	-	35,515	44,558

## 7 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	1,010	-

## 8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	812	535
Accrued expenses	55	2,341
	867	2,876

## 9 MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement £	Fund Transfers £	At 31.8.24 £
<b>Unrestricted funds</b>				
General fund	57,277	(4,226)	(4,739)	48,312
<b>Restricted funds</b>				
Newbold Trust - Fund One	-	(1,172)	5,000	3,828
Newbold Trust - Fund Two	-	10,000	-	10,000
Fred Olsen	-	199	-	199
The Colin Weir Charitable Foundation/Gleaner	-	261	(261)	(0)
<b>TOTAL FUNDS</b>	57,277	5,062	-	62,339

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>	43,629	(47,856)	(4,226)
<b>Restricted funds</b>			
Newbold Trust - Fund One	5,503	(6,675)	(1,172)
Newbold Trust - Fund Two	10,000	-	10,000
Fred Olsen	5,015	(4,816)	199
The Colin Weir Charitable Foundation/Gleaner	15,000	(14,739)	261
<b>TOTAL FUNDS</b>	79,147	(74,085)	5,062

## 10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

Detailed Statement of Financial Activities 1  
or the Year Ended 31 August 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	56,415	24,313
Legacies	1,000	-
Grants	15,503	15,068
	<u>72,918</u>	<u>39,381</u>
<b>Other trading activities</b>		
Surf Lessons Sea	6,230	13,720
<b>Total incoming resources</b>	<u>79,147</u>	<u>53,101</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Raising funds	-	65
<b>Charitable activities</b>		
Wages	27,769	24,780
Insurance	1,616	1,749
Advertising	676	12
Computer expenses	1,639	436
Training	1,538	470
Motor expenses	2,980	3,096
Office running expenses	1,216	383
Travel expenses	20,012	10,208
Sundry	4,997	1,614
	<u>62,443</u>	<u>42,748</u>
<b>Other</b>		
Plant and machinery	3,000	2,424
Fixtures and fittings	13	127
Motor vehicles	8,879	2,216
	<u>11,892</u>	<u>4,767</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	18	2
<b>Governance costs</b>		
Professional Fees	(269)	-
	<u>(250)</u>	<u>2</u>
<b>Total resources expended</b>	<u>74,085</u>	<u>47,582</u>
<b>Net income/(expenditure)</b>	<u>5,062</u>	<u>5,519</u>

This page does not form part of the statutory financial statements